

Attachment 13

GVNW Inc./Management
Sample of 75 Client Small Companies
Comparison of Expenses and Plant

	Expenses	Plant-in-Service	Ex//Plant	Exp/Loop Annual	Actual Co. Exp/Loop Monthly	BCPM Exp/Line
2110 Total Land & Support Assets	\$ 11,837,951	\$ 173,063,822	6.84%	\$ 36.94	\$ 3.08	\$ 1.20
2212 Digital Electronic Switching	\$ 12,990,624	\$ 183,806,773	7.07%	\$ 40.54	\$ 3.38	\$ 0.34
2230 Transmission	\$ 6,360,189	\$ 163,840,596	3.88%	\$ 19.85	\$ 1.65	\$ 0.23
2351 Public Tel. Terminal Equipment	\$ 595,358	\$ 4,123,499	14.44%	\$ 1.86	\$ 0.15	\$ 0.07
2410 Total Cable & Wire Facilities	\$ 22,275,522	\$ 558,918,838	3.99%	\$ 69.51	\$ 5.79	\$ 2.76
6512 Provisioning Expenses	\$ 334,926	\$ 1,085,391,579	0.03%	\$ 1.05	\$ 0.09	\$ 0.03
6530 Total Ntwk Operations Expense	\$ 13,769,041	\$ 1,085,391,579	1.27%	\$ 42.97	\$ 3.58	\$ 1.33
6610 Total Marketing Expenses	\$ 1,659,228			\$ 5.18	\$ 0.43	\$ 0.35
6621 Call Completion Service	\$ 1,096,995			\$ 3.42	\$ 0.29	
6622 Number Services	\$ 1,312,563			\$ 4.10	\$ 0.34	
6623 Customer Services	\$ 18,894,755			\$ 58.96	\$ 4.91	\$ 2.42
Total Executive Planning	\$ 14,429,262			\$ 45.03	\$ 3.75	\$ 0.14
6720 Total General & Administrative	\$ 36,506,870			\$ 113.93	\$ 9.49	\$ 2.15
Total Loops		320,445		\$ 443.33	\$ 36.94	\$ 11.02

Note: Expense comparisons are not entirely appropriate since BCPM expenses tries to exclude non-local customer and corporate operations expenses

COMPANY A

Iowa

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	1,050		366		187%
Average Distribution Length	5,655,129	5,388			
Average Feeder Length	30,965,116	29,503			
Average Loop Length	36,620,246	34,891			
Distribution Investment	\$ 3,143,465	\$ 2,995			
Feeder Investment	\$ 1,925,734	\$ 1,835			
Loop Investment (Uncapped)	\$ 5,069,199	\$ 4,830	\$ 576,280	\$ 1,575	780%
Loop Investment (Capped)	\$ 5,069,199	\$ 4,830			

Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$ 41,658	0.70%			
Special Purpose Vehicle	\$ 56	0.00%			
Garage Work	\$ 1,804	0.03%			
Other Work	\$ 35,345	0.59%			
Furniture	\$ 13,134	0.22%			
Office	\$ 39,516	0.66%			
General Purpose Computers	\$ 167,140	2.79%			
Total Support Investment	\$ 298,653	4.99%			
Land	\$ 6,644	0.11%			
Building	\$ 41,911	0.70%			
Total Land and Buildings	\$ 48,555	0.81%			
Total Land and Support Assets	\$ 347,208	5.80%	\$467,412	27.82%	-26%
Switching Equipment	\$ 551,354	9.21%	\$549,160	32.68%	0%
Circuit Equipment	\$ 1,088,455	18.19%	\$114,708	6.83%	849%
Buried Cable	\$ 2,398,508	40.08%			
Aerial Cable	\$ 999,092	16.70%			
Underground Cable	\$ 57,218	0.96%			
Pole Investment	\$ 483,419	8.08%			
Conduit Investment	\$ 59,048	0.99%			
Total Cable & Wire	\$ 3,997,285	66.80%	\$548,980	32.67%	628%
Total Plant Investment	\$ 5,637,094	94.20%	\$1,212,848	72.18%	365%
Total Investment	\$ 5,984,302	100.00%	\$1,680,260	100.00%	256%

COMPANY A

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$ 205	0.04%			
General Support*	\$ 1,651	0.30%	\$16,650	3.98%	-90%
COE Switch	\$ 468	0.09%	\$26,046	6.22%	-98%
Operator Systems	\$ 12	0.00%	\$0	0.00%	
COE Transmission	\$ 318	0.06%	\$4,176	1.00%	-92%
Information IOT	\$ 92	0.02%	\$210	0.05%	-56%
Cable & Wire	\$ 3,796	0.69%	\$32,004	7.64%	-88%
Total Plant Specific Expenses	\$ 6,543	1.19%	\$79,086	18.88%	-92%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$ 41	0.01%	\$594	0.14%	-93%
Network Operations	\$ 1,833	0.33%	\$6,170	1.47%	-70%
Depreciation/Amort	\$ 533,810	97.16%	\$111,908	26.72%	377%
Marketing	\$ 487	0.09%	\$916	0.22%	-47%
Customer Opr Service	\$ 3,330	0.61%	\$18,918	4.52%	-82%
Executive & Planning	\$ 189	0.03%	\$92,272	22.03%	-100%
General & Administration	\$ 2,953	0.54%	\$108,960	26.02%	-97%
Prov Uncollectibles	\$ 234	0.04%			
Total Plant Non-Specific Expenses	\$ 542,876	98.81%	\$339,738	81.12%	60%
Total Operating Exp, Less Depr.	\$ 9,067		227,830		-96%
Total Operating Expense	\$ 549,419	100.00%	\$418,824	100.00%	31%
Federal and State Taxes	\$ 282,049		\$40,058		
Return On Investment	\$ 513,594		\$106,442		
Number of Lines	1,050		366		187%
Cost per Line	\$523		\$1,144		-54%
Cost per Line (Less Depreciation)	\$9		\$199		-96%

*Includes network and general support

COMPANY B

Utah

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	125		366		-65.95%
Average Distribution Length	720,683	5,784			
Average Feeder Length	2,355,029	18,899			
Average Loop Length	3,075,712	24,683			
Distribution Investment	\$ 620,091	\$ 4,976			
Feeder Investment	\$ 533,622	\$ 4,282			
Loop Investment (Uncapped)	\$ 1,153,713	\$ 9,259	\$ 576,280	\$ 1,575	100.20%
	\$ 929,241	\$ 7,457			
Loop Investment (Capped)	\$ -	\$ -			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$8,205	0.69%			
Special Purpose Vehicle	\$11	0.00%			
Garage Work	\$359	0.03%			
Other Work	\$7,029	0.59%			
Furniture	\$2,612	0.22%			
Office	\$7,859	0.66%			
General Purpose Computers	\$33,241	2.78%			
Total Support Investment	\$59,316	4.97%			
Land	\$2,245	0.17%			
Building	\$14,159	1.06%			
Total Land and Buildings	\$16,404	1.37%			
Total Land and Support Assets	\$75,720	6.33%	\$290,112	8.73%	-73.90%
Switching Equipment	\$186,268	13.96%	\$574,521	17.28%	-67.58%
Circuit Equipment	\$164,853	12.68%	\$1,099,238	33.07%	-85.00%
Buried Cable	\$463,349	45.61%			
Aerial Cable	\$154,843	3.41%			
Underground Cable	\$24,423	4.22%			
Pole Investment	\$76,906	2.16%			
Conduit Investment	\$50,445	11.77%			
Total Cable & Wire	\$769,966	67.17%	\$1,360,232	40.92%	-43.39%
Total Plant Investment	1,121,087	93.67%	\$3,033,991	91.27%	-63.05%
Total Investment	1,196,807	100.00%	\$3,324,103	100.00%	-64.00%

COMPANY B

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$223	0.02%			
General Support	\$1,794	0.17%	\$17,423	3.32%	-89.70%
COE Switch	\$508	0.05%	\$21,721	4.13%	-97.66%
Operator Systems	\$13	0.00%	\$0	0.00%	
COE Transmission	\$345	0.03%	\$5,666	1.08%	-93.91%
Information IOT	\$100	0.01%	\$820	0.16%	-87.80%
Cable & Wire	\$1,426	0.40%	\$48,647	9.26%	-97.07%
Total Plant Specific Expenses	\$7,110	0.68%	\$94,277	17.94%	-92.46%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$45	0.00%	\$0	0.00%	
Network Operations	\$1,992	0.19%	\$5,861	1.12%	-66.01%
Depreciation/Amort	\$96,740	98.37%	\$277,794	52.87%	-65.18%
Marketing	\$529	0.05%	\$0	0.00%	
Customer Opr Service	\$3,619	0.35%	\$26,328	5.01%	-86.25%
Executive & Planning	\$205	0.02%	\$24,729	4.71%	-99.17%
General & Administration	\$3,209	0.31%	\$96,440	18.35%	-96.67%
Prov Uncollectibles	\$254	0.02%	\$0	0.00%	
Total Plant Non-Specific Expenses	\$106,593	99.32%	\$431,152	82.06%	-75.28%
Total Operating Exp, Less Depr.	\$16,963		\$247,635	47.13%	-93.15%
Total Operating Expense	\$113,703		\$525,429	100.00%	-78.36%
Federal and State Taxes	\$50,203		\$36,994		35.71%
Return On Investment	\$91,386		\$227,418		-59.82%
Number of Lines	125		625		-80.06%
Cost per Line	\$912		\$841		8.54%
Cost per Line, Less Depr	\$136		\$396		-65.64%

COMPANY C

Missouri

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	4,576		3922		17%
Average Distribution Length	19,447,417	4,250			
Average Feeder Length	91,930,975	20,090			
Average Loop Length	111,378,393	24,340			
Distribution Investment	\$ 6,529,124	\$ 1,427			
Feeder Investment	\$ 3,105,868	\$ 679			
Loop Investment (Uncapped)	\$ 9,634,992	\$ 2,106	\$ 5,070,731	\$ 1,293	90%
Loop Investment (Capped)	\$ 9,634,992	\$ 2,106			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$82,557	0.69%			
Special Purpose Vehicle	\$112	0.00%			
Garage Work	\$3,575	0.03%			
Other Work	\$70,045	0.59%			
Furniture	\$26,030	0.22%			
Office	\$78,312	0.66%			
General Purpose Computers	\$331,235	2.79%			
Total Support Investment	\$591,866	4.98%			
Land	\$17,977	0.15%			
Building	\$113,394	0.94%			
Total Land and Buildings	\$131,371	1.08%			
Total Land and Support Assets	\$723,237		\$1,410,629	16.24%	-49%
Switching Equipment	\$1,491,755	12.32%	\$2,357,754	27.14%	-37%
Circuit Equipment	\$1,976,718	15.77%	\$717,607	8.26%	175%
Buried Cable	\$4,584,330	41.04%			
Aerial Cable	\$1,709,461	2.83%			
Underground Cable	\$351,956	9.57%			
Pole Investment	\$640,515	1.27%			
Conduit Investment	\$416,764	11.13%			
Total Cable & Wire	\$7,703,026	65.84%	\$4,200,358	48.36%	83%
Total Plant Investment	\$11,171,499	93.92%	\$7,275,719	83.76%	54%
Total Investment	\$11,894,736	100.00%	\$8,686,348	100.00%	37%

COMPANY C

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$8,182	0.07%			
General Support	\$65,895	0.58%	\$107,884	4.52%	-39%
COE Switch	\$18,670	0.16%	\$180,000	7.54%	-90%
Operator Systems	\$494	0.00%	\$0	0.00%	
COE Transmission	\$12,685	0.11%	\$82,754	3.46%	-85%
Information IOT	\$3,679	0.03%	\$14,780	0.62%	-75%
Cable & Wire	\$151,503	1.33%	\$234,102	9.80%	-35%
Total Plant Specific Expenses	\$261,108	2.29%	\$619,520	25.94%	-58%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$1,647	0.01%	\$13,674	0.57%	-88%
Network Operations	\$73,143	0.64%	\$242,464	10.15%	-70%
Depreciation/Amort	\$998,329	94.54%	\$559,626	23.43%	78%
Marketing	\$19,439	0.17%	\$1,196	0.05%	1525%
Customer Opr Service	\$132,888	1.16%	\$411,990	17.25%	-68%
Executive & Planning	\$7,523	0.07%	\$168,270	7.05%	-96%
General & Administration	\$117,842	1.03%	\$371,582	15.56%	-68%
Prov Uncollectibles	\$9,335	0.08%	\$0	0.00%	
Total Plant Non-Specific Expense	\$1,129,523	97.71%	\$1,768,802	74.06%	-36%
Total Operating Exp, Less Depr.	\$131,194		\$1,828,696	76.57%	-93%
Total Operating Expense	\$1,390,631	100.00%	\$2,388,322	100.00%	-42%
Federal and State Taxes	\$50,203				
Return On Investment	\$91,386				
Number of Lines	4,576		625		632%
Cost per Line	\$304		\$3,821		-92%
Cost Per Line (Less Depr.)	\$29		\$2,926		-99%

3,922

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COMPANY D

Utah

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	1,188		1233		-4%
Average Distribution Length	6,396,618	5,383			
Average Feeder Length	65,275,301	54,928			
Average Loop Length	71,671,919	60,311			
Distribution Investment	\$ 4,723,493	\$ 3,975			
Feeder Investment	\$ 4,651,278	\$ 3,914			
Loop Investment (Uncapped)	\$ 9,374,771	\$ 7,889	\$ 2,254,810	\$ 1,829	316%
Loop Investment (Capped)	\$ 8,137,067	\$ 6,847			

Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$68,187	0.70%			
Special Purpose Vehicle	\$92	0.00%			
Garage Work	\$2,953	0.03%			
Other Work	\$57,853	0.59%			
Furniture	\$21,499	0.22%			
Office	\$64,681	0.66%			
General Purpose Computers	\$273,578	2.79%			
Total Support Investment	\$488,843	4.98%			
Land	\$12,751	0.13%			
Building	\$80,430	0.87%			
Total Land and Buildings	\$93,181	0.95%			
Total Land and Support Assets	\$582,024	5.93%	\$1,401,103	20.13%	-58%
Switching Equipment	\$1,058,092	10.81%	\$1,731,498	24.87%	-39%
Circuit Equipment	\$1,444,541	15.32%	\$1,032,184	14.83%	40%
Buried Cable	\$4,215,255	48.03%			
Aerial Cable	\$1,369,940	4.50%			
Underground Cable	\$185,405	4.31%			
Pole Investment	\$735,554	2.60%			
Conduit Investment	\$218,114	8.49%			
Total Cable & Wire	\$6,724,268	95.02%	\$2,797,148	40.18%	140%
Total Plant Investment	\$9,226,901	94.07%	\$5,560,830	79.87%	66%
Total Investment	\$9,808,925	100.00%	\$6,961,933	100.00%	41%

COMPANY D

Expense Account	BCPM		ACTUAL		Percent Different
	BCPM Capped Annual Expense	Percent of Expense	Annual Expense	Percent of Expense	
<u>Plant Specific Expenses</u>					
Network Support	\$184	0.02%			
General Support*	\$1,481	0.19%	\$50,514	4.17%	-97%
COE Switch	\$420	0.05%	\$70,948	5.86%	-99%
Operator Systems	\$11	0.00%	\$0	0.00%	100%
COE Transmission	\$285	0.04%	\$19,193	1.59%	-99%
Information IOT	\$83	0.01%	\$675	0.06%	-88%
Cable & Wire	\$3,405	0.44%	\$120,235	9.93%	-97%
Total Plant Specific Expenses	\$5,869	0.76%	\$261,565	21.61%	-98%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$37	0.00%	\$0	0.00%	100%
Network Operations	\$1,644	0.21%	\$37,796	3.12%	-96%
Depreciation/Amort	\$754,850	98.18%	\$502,910	41.55%	50%
Marketing	\$437	0.06%	\$0	0.00%	100%
Customer Opr Service	\$2,987	0.39%	\$67,054	5.54%	-96%
Executive & Planning	\$169	0.02%	\$104,080	8.60%	-100%
General & Administration	\$2,649	0.34%	\$236,886	19.57%	-99%
Prov Uncollectibles	\$210	0.03%	\$0	0.00%	
Total Plant Non-Specific Expenses	\$762,983	99.24%	\$948,726	78.39%	-20%
Plant Non-Specific Exp. less Depr.	\$8,132		\$445,816	36.84%	-98%
Total Operating Exp, Less Depr.	\$14,001		\$707,381	58.45%	-98%
Total Operating Expense	\$768,852	100.00%	\$1,210,291	100.00%	-36%
Federal and State Taxes	\$417,904		\$154,915		170%
Return On Investment	\$761,990		\$384,334		98%
Number of Lines	1234		1,233		0%
Cost per Line	\$623		\$ 982		-37%
Cost per Line (Less Depreciation)	\$11		\$ 574		-98%

*Includes network and general support

COMPANY E

Utah

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	3,987		4245		-6%
Average Distribution Length	19,949,307	500375.17%			
Average Feeder Length	115,994,006	2909400.26%			
Average Loop Length	135,943,314	3409775.43%			
Distribution Investment	\$ 9,532,917	239107.81%			
Feeder Investment	\$ 7,124,079	178688.51%			
Loop Investment (Uncapped)	\$ 16,656,996	417796.32%	\$ 5,587,754	\$ 1,316	198%
Loop Investment (Capped)	\$ 14,500,166	363697.98%			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$ 121,118	0.70%			
Special Purpose Vehicle	\$ 164	0.00%			
Garage Work	\$ 5,248	0.03%			
Other Work	\$ 102,821	0.59%			
Furniture	\$ 38,210	0.22%			
Office	\$ 114,956	0.66%			
General Purpose Computers	\$ 486,228	2.79%			
Total Support Investment	\$ 868,745	4.99%			
Land	\$ 22,216	0.11%			
Building	\$ 140,129	0.70%			
Total Land and Buildings	\$ 162,345				
Total Land and Support Assets	\$ 1,031,090	5.92%	3,314,790	21.98%	-69%
Switching Equipment	\$ 1,843,461	9.17%	2,785,690	18.47%	-34%
Circuit Equipment	\$ 2,544,996	14.14%	3,292,678	21.83%	-23%
Buried Cable	\$ 7,651,110	47.96%			
Aerial Cable	\$ 2,197,632	3.39%			
Underground Cable	\$ 457,148	7.02%			
Pole Investment	\$ 1,094,081	1.93%			
Conduit Investment	\$ 610,503	10.59%			
Total Cable & Wire	\$ 12,010,474	68.91%	5,688,466	37.72%	111%
Total Plant Investment	\$ 16,398,931	95.01%	11,766,834	78.02%	39%
Total Investment	\$ 17,430,021	100.00%	15,081,624	100.00%	16%

COMPANY E

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$ 738	0.04%			
General Support*	\$ 5,940	0.34%	83,078	2.77%	-93%
COE Switch	\$ 1,683	0.10%	191,210	6.37%	-99%
Operator Systems	\$ 45	0.00%	0	0.00%	100%
COE Transmission	\$ 1,143	0.07%	104,183	3.47%	-99%
Information IOT	\$ 332	0.02%	1,858	0.06%	-82%
Cable & Wire	\$ 13,657	0.78%	441,475	14.71%	-97%
Total Plant Specific Expenses	\$ 23,536	1.35%	821,804	27.39%	-97%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$ 148	0.01%	12,162	0.41%	-99%
Network Operations	\$ 6,593	0.38%	55,995	1.87%	-88%
Depreciation/Amort	\$ 1,689,248	96.78%	1,124,016	37.46%	50%
Marketing	\$ 1,752	0.10%	0	0.00%	100%
Customer Opr Service	\$ 11,979	0.69%	217,734	7.26%	-94%
Executive & Planning	\$ 678	0.04%	229,311	7.64%	-100%
General & Administration	\$ 10,622	0.61%	539,190	17.97%	-98%
Prov Uncollectibles	\$ 841	0.05%	0	0.00%	
Total Plant Non-Specific Expenses	\$ 1,721,862	98.65%	2,178,408	72.61%	-21%
Plant Non-Specific Exp. less Depr.	\$ 32,614	1.87%	1,054,392	35.14%	-97%
Total Operating Exp, Less Depr.	\$ 56,151	3.22%	1,876,196	62.54%	-97%
Total Operating Expense	\$ 1,745,399	100.00%	3,000,212	100.00%	-42%
Federal and State Taxes	\$ 726,129		0		
Return On Investment	\$ 1,320,840		749,615		76%
Number of Lines	4950		4,245		17%
Cost per Line	\$353		\$707		-50%
Cost per Line (Less Depreciation)	\$7		\$442		-99%

*Includes network and general support

COMPANY F

Missouri

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	13,568		14200		-4%
Average Distribution Length	69,949,712	\$5,156			
Average Feeder Length	361,642,646	\$26,654			
Average Loop Length	431,592,359	\$31,810			
Distribution Investment	\$37,477,377	\$2,762			
Feeder Investment	\$21,846,185	\$1,610			
Loop Investment (Uncapped)	\$59,323,561	\$4,372	\$ 27,907,581	\$ 1,965	113%
Loop Investment (Capped)	\$59,323,561	\$4,372			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$494,995	0.70%			
Special Purpose Vehicle	\$670	0.00%			
Garage Work	\$21,434	0.03%			
Other Work	\$419,975	0.59%			
Furniture	\$156,067	0.22%			
Office	\$469,542	0.66%			
General Purpose Computers	\$1,986,007	2.79%			
Total Support Investment	\$3,053,025	4.98%			
Land	\$89,600	0.13%			
Building	\$565,169	0.80%			
Total Land and Buildings	\$654,769	0.98%			
Total Land and Support Assets	\$3,707,794		\$4,734,757	10.97%	-22%
Switching Equipment	\$7,435,063	10.59%	\$9,330,538	21.62%	-20%
Circuit Equipment	\$11,888,746	17.44%	\$5,323,583	12.34%	123%
Buried Cable	\$28,436,496	44.26%			
Aerial Cable	\$10,956,889	3.70%			
Underground Cable	\$1,465,715	6.39%			
Pole Investment	\$4,971,092	1.84%			
Conduit Investment	\$1,827,665	9.87%			
Total Cable & Wire	\$47,657,857	71.15%	\$23,767,744	55.07%	101%
Total Plant Investment	\$66,981,666	95.02%	\$38,421,865	89.03%	74%
Total Investment	\$70,689,460	100.00%	\$43,156,622	100.00%	64%

COMPANY F

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$24,259	0.04%			
General Support*	\$195,377	0.31%	\$309,407	4.76%	-37%
COE Switch	\$55,357	0.09%	\$436,561	6.72%	-87%
Operator Systems	\$1,465	0.00%	\$0	0.00%	
COE Transmission	\$37,610	0.06%	\$186,677	2.87%	-80%
Information IOT	\$10,909	0.02%	\$12,176	0.19%	-10%
Cable & Wire	\$449,204	0.72%	\$878,700	13.52%	-49%
Total Plant Specific Expenses	\$774,181	1.25%	\$1,823,521	28.06%	-58%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$4,884	0.01%	\$0	0.00%	
Network Operations	\$216,866	0.35%	\$459,337	7.07%	-53%
Depreciation/Amort	\$5,917,048	97.03%	\$2,378,299	36.59%	149%
Marketing	\$57,636	0.09%	\$88,021	1.35%	-35%
Customer Opr Service	\$394,010	0.63%	\$870,532	13.39%	-55%
Executive & Planning	\$22,306	0.04%	\$273,777	4.21%	-92%
General & Administration	\$349,399	0.56%	\$605,881	9.32%	-42%
Prov Uncollectibles	\$27,678	0.04%	\$0	0.00%	
Total Plant Non-Specific Expenses	\$6,989,827	98.75%	\$4,675,847	71.94%	49%
Plant Non-Specific Exp. less Depr.	\$1,072,779	13.82%	\$2,297,548	35.35%	-53%
Total Operating Exp, Less Depr.	\$1,846,960	23.79%	\$4,121,069	63.41%	-55%
Total Operating Expense	\$7,764,008	100.00%	\$6,499,368	100.00%	19%
Federal and State Taxes	\$2,950,896		not avail.		
Return On Investment	\$5,359,326		not avail.		
Number of Lines	15988		14200		13%
Cost per Line	\$486		\$458		6%
Cost per Line (Less Depreciation)	\$116		\$290		-60%

*Includes network and general support

COMPANY G

Iowa

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	21,288		6078		250%
Average Distribution Length	108,994,931	\$5,120			
Average Feeder Length	612,749,785	\$28,784			
Average Loop Length	721,744,715	\$33,904			
Distribution Investment	\$ 53,947,356	\$2,534			
Feeder Investment	\$ 30,604,214	\$1,438			
Loop Investment (Uncapped)	\$ 84,551,570	\$3,972	\$ 9,679,214	\$ 1,592	774%
Loop Investment (Capped)	\$ 84,551,570	\$3,972			

Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$ 706,580	0.70%			
Special Purpose Vehicle	\$ 956	0.00%			
Garage Work	\$ 30,596	0.03%			
Other Work	\$ 599,493	0.59%			
Furniture	\$ 222,778	0.22%			
Office	\$ 670,247	0.66%			
General Purpose Computers	\$ 2,834,925	2.79%			
Total Support Investment	\$ 5,065,575	4.99%			
Land	\$ 129,419	0.12%			
Building	\$ 816,332	0.78%			
Total Land and Buildings	945,751	0.93%			
Total Land and Support Assets	6,011,326	5.92%	\$ 2,185,514	13.06%	175%
Switching Equipment	\$ 10,739,236	10.32%	\$ 3,419,317	20.43%	214%
Circuit Equipment	\$ 16,622,643	14.41%	\$ 1,743,633	10.42%	853%
Buried Cable	\$ 40,873,994	46.35%			
Aerial Cable	\$ 15,604,890	3.83%			
Underground Cable	\$ 2,167,346	7.42%			
Pole Investment	\$ 7,026,601	1.90%			
Conduit Investment	\$ 2,578,274	9.88%			
Total Cable & Wire	68,251,105	67.16%	\$ 9,385,314	56.09%	627%
Total Plant Investment	\$ 95,612,984	95.01%	\$ 14,548,264	86.94%	557%
Total Investment	\$ 101,624,310	100.00%	\$ 16,733,778	100.00%	507%

COMPANY G

Expense Account	BCPM		ACTUAL		Percent Different
	BCPM Capped Annual Expense	Percent of Expense	ACTUAL Annual Expense	Percent of Expense	
<u>Plant Specific Expenses</u>					
Network Support	\$ 38,063	0.05%			
General Support*	\$ 306,546	0.37%	\$ 149,715	5.81%	105%
COE Switch	\$ 86,855	0.10%	\$ 118,536	4.60%	-27%
Operator Systems	\$ 2,299	0.00%	\$ -	0.00%	
COE Transmission	\$ 59,010	0.07%	\$ 22,491	0.87%	162%
Information IOT	\$ 17,115	0.02%	\$ 6,459	0.25%	165%
Cable & Wire	\$ 704,800	0.84%	\$ 345,644	13.41%	104%
Total Plant Specific Expenses	\$ 1,214,688	41.92%	\$ 642,845	24.95%	89%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$ 7,664	0.07%	\$ -	0.00%	
Network Operations	\$ 340,266	3.00%	\$ 136,810	5.31%	149%
Depreciation/Amort	\$ 8,436,815	74.43%	\$ 1,077,609	41.82%	683%
Marketing	\$ 90,431	0.80%	\$ 27,220	1.06%	232%
Customer Opr Service	\$ 618,201	5.45%	\$ 407,867	15.83%	52%
Executive & Planning	\$ 34,997	0.31%	\$ 87,297	3.39%	-60%
General & Administration	\$ 548,207	4.84%	\$ 197,143	7.65%	178%
Prov Uncollectibles	\$ 43,427	0.38%		0.00%	
Total Plant Non-Specific Expenses	\$ 10,120,008	89.28%	\$ 1,933,946	75.05%	423%
Plant Non-Specific Exp. less Depr.	\$ 1,683,193	14.85%	\$ 856,337	57.12%	97%
Total Operating Exp, Less Depr.	\$ 2,897,881	25.57%	\$ 1,499,182	58.18%	93%
Total Operating Expense	\$ 11,334,696	100.00%	\$ 2,576,791	100.00%	340%
Federal and State Taxes	\$ 4,211,568		\$ -		
Return On Investment	\$ 7,648,511		\$ 335,397		2180%
Number of Lines	21,288		6,078		250%
Cost per Line	\$ 532		\$ 424		26%
Cost per Line (Less Depreciation)	\$ 136		\$ 247		-45%

*Includes network and general support

COMPANY H

Missouri

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	4,684		4289		9%
Average Distribution Length	26,267,856	5,608			
Average Feeder Length	135,595,583	28,950			
Average Loop Length	161,863,439	34,559			
Distribution Investment	\$11,602,824	\$ 2,477			
Feeder Investment	\$5,856,812	\$ 1,250			
Loop Investment (Uncapped)	\$17,459,636	\$ 3,728	\$ 11,052,204	\$ 2,577	58%
Loop Investment (Capped)	\$17,457,770	\$ 3,727			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$145,367	0.70%			
Special Purpose Vehicle	\$197	0.00%			
Garage Work	\$6,295	0.03%			
Other Work	\$123,336	0.59%			
Furniture	\$45,833	0.22%			
Office	\$137,892	0.66%			
General Purpose Computers	\$583,237	2.79%			
Total Support Investment	\$1,042,157	4.98%			
Land	\$25,892	0.13%			
Building	\$163,317	0.80%			
Total Land and Buildings	\$189,209	0.91%			
Total Land and Support Assets	\$1,231,366		\$2,498,373	17.35%	-51%
Switching Equipment	\$2,148,511	10.59%	\$2,889,729	20.06%	-26%
Circuit Equipment	\$3,477,781	17.44%	\$3,063,050	21.27%	14%
Buried Cable	\$8,236,972	44.26%			
Aerial Cable	\$3,290,335	3.70%			
Underground Cable	\$521,932	6.39%			
Pole Investment	\$1,328,009	1.84%			
Conduit Investment	\$667,198	9.87%			
Total Cable & Wire	\$14,044,446	67.19%	\$5,952,779	41.33%	136%
Total Plant Investment	\$19,670,738	94.11%	\$11,905,558	82.65%	65%
Total Investment	\$20,902,104	100.00%	\$14,403,931	100.00%	45%

COMPANY H

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$8,375	0.04%			
General Support*	\$67,446	0.31%	\$148,605	5.31%	-55%
COE Switch	\$19,110	0.09%	\$344,076	12.30%	-94%
Operator Systems	\$506	0.00%	\$0	0.00%	
COE Transmission	\$12,983	0.06%	\$32,608	1.17%	-60%
Information IOT	\$3,766	0.02%	\$1,680	0.06%	124%
Cable & Wire	\$155,069	0.72%	\$253,908	9.07%	-39%
Total Plant Specific Expenses	\$267,255	1.25%	\$780,877	27.91%	-66%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$1,686	0.01%	\$0	0.00%	
Network Operations	\$74,865	0.35%	\$175,060	6.26%	-57%
Depreciation/Amort	\$1,742,287	97.03%	\$922,230	32.96%	89%
Marketing	\$19,896	0.09%	\$110	0.00%	17987%
Customer Opr Service	\$136,016	0.63%	\$316,978	11.33%	-57%
Executive & Planning	\$7,700	0.04%	\$213,470	7.63%	-96%
General & Administration	\$120,615	0.56%	\$389,192	13.91%	-69%
Prov Uncollectibles	\$9,555	0.04%		0.00%	
Total Plant Non-Specific Expenses	\$2,112,620	98.75%	\$2,017,040	72.09%	5%
Plant Non-Specific Exp. less Depr.	\$370,333	15.56%	\$1,094,810	39.13%	-66%
Total Operating Exp, Less Depr.	\$637,588	26.79%	\$1,875,687	67.04%	-66%
Total Operating Expense	\$2,379,875	100.00%	\$2,797,917	100.00%	-15%
Federal and State Taxes	\$865,770		\$0		
Return On Investment	\$1,572,134		\$1,397,698		12%
Number of Lines	4684		5,157		-9%
Cost per Line	\$508		\$271		87%
Cost per Line (less depreciation)	\$508		\$364		40%

*Includes network and general support

COMPANY I

Illinois

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	1564		1606		-3%
Average Distribution Length	8784155	5,616			
Average Feeder Length	45603666	29,158			
Average Loop Length	54387821	34,774			
Distribution Investment	\$4,095,181	\$ 2,618			
Feeder Investment	\$2,175,895	\$ 1,391			
Loop Investment (Uncapped)	\$6,271,076	\$ 4,010	\$ 578,100	\$ 360	985%
Loop Investment (Capped)	\$6,271,076	\$ 4,010			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$51,398	0.70%			
Special Purpose Vehicle	\$70	0.00%			
Garage Work	\$2,226	0.03%			
Other Work	\$43,608	0.59%			
Furniture	\$16,205	0.22%			
Office	\$48,755	0.66%			
General Purpose Computers	\$206,217	2.79%			
Total Support Investment	\$368,479	4.98%			
Land	\$8,002	0.13%			
Building	\$50,476	0.80%			
Total Land and Buildings	\$58,478	0.79%			
Total Land and Support Assets	\$426,957	5.78%	\$680,549	24.22%	-37%
Switching Equipment	\$664,041	10.59%	\$541,706	19.28%	23%
Circuit Equipment	\$1,328,731	17.44%	\$273,484	9.73%	386%
Buried Cable	\$2,926,972	44.26%			
Aerial Cable	\$1,205,374	3.70%			
Underground Cable	\$137,711	6.39%			
Pole Investment	\$534,996	1.84%			
Conduit Investment	\$157,214	9.87%			
Total Cable & Wire	\$4,962,267	67.22%	\$1,314,022	46.77%	278%
Total Plant Investment	\$6,955,039	94.22%	\$2,129,212	75.78%	227%
Total Investment	\$7,381,996	100.00%	\$2,809,761	100.00%	163%

COMPANY I

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$2,796	0.04%			
General Support*	\$22,522	0.31%	\$73,354	7.59%	-69%
COE Switch	\$6,381	0.09%	\$57,302	5.93%	-89%
Operator Systems	\$169	0.00%	\$0	0.00%	
COE Transmission	\$4,335	0.06%	\$5,565	0.58%	-22%
Information IOT	\$1,257	0.02%	\$4,433	0.46%	-72%
Cable & Wire	\$51,782	0.72%	\$88,824	9.20%	-42%
Total Plant Specific Expenses	\$89,242	1.25%	\$229,478	23.76%	-61%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$563	0.01%	\$2,107	0.22%	-73%
Network Operations	\$24,999	0.35%	\$75,779	7.85%	-67%
Depreciation/Amort	\$620,924	97.03%	\$163,260	16.90%	280%
Marketing	\$6,644	0.09%	\$0	0.00%	
Customer Opr Service	\$45,419	0.63%	\$131,988	13.66%	-66%
Executive & Planning	\$2,571	0.04%	\$133,231	13.79%	-98%
General & Administration	\$40,277	0.56%	\$230,080	23.82%	-82%
Prov Uncollectibles	\$3,191	0.04%	\$0	0.00%	
Total Plant Non-Specific Expenses	\$744,588	98.75%	\$736,445	76.24%	1%
Tt. Non-Specific Less Depr.	\$123,664		\$573,185	59.34%	-78%
Total Operating Exp, Less Depr.	\$212,906		\$802,663	83.10%	-73%
Total Operating Expense	\$833,830	100.00%	\$965,923	100.00%	-14%
Federal and State Taxes	\$305,007		not avail		
Return On Investment	\$553,586		not avail		
Number of Lines	1,564		1,606		-3%
Cost per Line	\$533		\$601		-11%
Cost per Line, Less Depreciation	\$136		\$500		-73%

*Includes network and general support

COMPANY J

Illinois

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	1,322		797		66%
Average Distribution Length	5,617,268	4,250			
Average Feeder Length	22,407,195	16,955			
Average Loop Length	28,024,463	21,205			
Distribution Investment	\$ 1,544,895	\$ 1,169			
Feeder Investment	\$ 815,985	\$ 617			
Loop Investment (Uncapped)	\$ 2,360,880	\$ 1,786	\$ 546,797	\$ 686	332%
Loop Investment (Capped)	\$ 2,360,880	\$ 1,786			

Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$ 20,936	0.70%			
Special Purpose Vehicle	\$ 28	0.00%			
Garage Work	\$ 907	0.03%			
Other Work	\$ 17,763	0.59%			
Furniture	\$ 6,601	0.22%			
Office	\$ 19,859	0.66%			
General Purpose Computers	\$ 83,998	2.79%			
Total Support Investment	\$ 150,092	4.98%			
Land	\$ 5,524	0.13%			
Building	\$ 34,841	0.80%			
Total Land and Buildings	\$ 40,365				
Total Land and Support Assets	\$ 190,457		\$1,284,834	32.89%	-85%
Switching Equipment	\$ 458,351	10.59%	\$1,001,940	25.65%	-54%
Circuit Equipment	\$ 623,841	17.44%	\$448,564	11.48%	39%
Buried Cable	\$ 1,012,569	44.26%			
Aerial Cable	\$ 417,390	3.70%			
Underground Cable	\$ 72,812	6.39%			
Pole Investment	\$ 161,312	1.84%			
Conduit Investment	\$ 86,705	9.87%			
Total Cable & Wire	\$ 1,750,788	82.13%	\$1,171,582	29.99%	49%
Total Plant Investment	\$ 1,941,245	95.02%	\$2,622,086	67.11%	-26%
Total Investment	\$ 2,131,702	100.00%	\$3,906,920	100.00%	-45%

COMPANY J

Expense Account	BCPM Capped Annual Expense	BCPM Percent of Expense	ACTUAL Annual Expense	ACTUAL Percent of Expense	Percent Different
<u>Plant Specific Expenses</u>					
Network Support	\$2,363	0.04%			
General Support*	\$19,031	0.31%	\$41,412	3.64%	-54%
COE Switch	\$5,392	0.09%	\$60,696	5.33%	-91%
Operator Systems	\$143	0.00%	\$0	0.00%	
COE Transmission	\$3,663	0.06%	\$48,498	4.26%	-92%
Information IOT	\$1,063	0.02%	\$448	0.04%	137%
Cable & Wire	\$43,756	0.72%	\$77,762	6.83%	-44%
Total Plant Specific Expenses	\$75,411	1.25%	\$228,816	20.10%	-67%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$476	0.01%	\$2,738	0.24%	-83%
Network Operations	\$21,124	0.35%	\$43,020	3.78%	-51%
Depreciation/Amort	\$262,434	97.03%	\$248,252	21.81%	6%
Marketing	\$5,614	0.09%	\$472	0.04%	1089%
Customer Opr Service	\$38,379	0.63%	\$100,250	8.81%	-62%
Executive & Planning	\$2,173	0.04%	\$312,372	27.45%	-99%
General & Administration	\$34,034	0.56%	\$202,218	17.77%	-83%
Prov Uncollectibles	\$2,696	0.04%	\$0	0.00%	
Total Plant Non-Specific Expenses	\$366,930	98.75%	\$909,322	79.90%	
Plant Non-Spec, Less Depreciation	\$104,496	23.62%	\$661,070	58.08%	-84%
Total Operating Exp, Less Depr.	\$179,907	40.67%	\$889,886	78.19%	-80%
Total Operating Expense	\$442,341	100.00%	\$1,138,138	100.00%	-61%
Federal and State Taxes	\$125,757		not avail		
Return On Investment	\$228,547		not avail		
Number of Lines	1,322		797		66%
Cost per Line	\$ 335		\$ 1,428		-77%
Cost per Line, Less Depr.	\$ 136		\$ 1,117		-88%

*Includes network and general support

COMPANY K

Illinois

Analysis	Total	Per Line	ACTUAL	ACTUAL Per Line	Percent Different
CBG Lines Served	3,666		3514		4%
Average Distribution Length	21,078,887	5,750			
Average Feeder Length	83,785,122	22,857			
Average Loop Length	104,864,009	28,607			
Distribution Investment	\$ 9,120,247	\$ 2,488			
Feeder Investment	\$ 4,598,370	\$ 1,254			
Loop Investment (Uncapped)	\$ 13,718,617	\$ 3,743	\$ 931,043	\$ 265	1373%
Loop Investment (Capped)	\$ 13,718,617	\$ 3,743			
Plant Type	Capped Annual Investment	BCPM Percent of Investment	ACTUAL Annual Investment	ACTUAL Percent of Investment	Percent Different
Motor Vehicle	\$ 116,062	0.70%			
Special Purpose Vehicle	\$ 157	0.00%			
Garage Work	\$ 5,026	0.03%			
Other Work	\$ 98,472	0.59%			
Furniture	\$ 36,593	0.22%			
Office	\$ 110,094	0.66%			
General Purpose Computers	\$ 465,662	2.79%			
Total Support Investment	\$ 832,066	4.98%			
Land	\$ 23,244	0.13%			
Building	\$ 146,616	0.80%			
Total Land and Buildings	\$ 169,860				
Total Land and Support Assets	\$ 1,001,926		\$ 1,181,273	11.50%	-15%
Switching Equipment	\$ 1,928,804	10.59%	\$ 2,433,233	23.68%	-21%
Circuit Equipment	\$ 3,916,257	17.44%	\$ 1,139,462	11.09%	244%
Buried Cable	\$ 6,265,021	44.26%			
Aerial Cable	\$ 2,601,527	3.70%			
Underground Cable	\$ 365,828	6.39%			
Pole Investment	\$ 1,041,281	1.84%			
Conduit Investment	\$ 486,567	9.87%			
Total Cable & Wire	\$ 10,760,224		\$ 5,521,632	53.74%	95%
Total Plant Investment	\$ 16,605,285	95.02%	\$ 9,094,327	88.50%	83%
Total Investment	\$ 17,607,211	100.00%	\$ 10,275,600	100.00%	71%

COMPANY K

Expense Account	Capped Annual Expense	Percentage	Actual Annual Expense	Percentage	Percent Difference
<u>Plant Specific Expenses</u>					
Network Support	\$6,554	0.04%			
General Support*	\$52,785	0.31%	\$ 125,713	5.44%	-58%
COE Switch	\$14,956	0.09%	\$ 307,580	13.30%	-95%
Operator Systems	\$396	0.00%	\$ -	0.00%	
COE Transmission	\$10,161	0.06%	\$ 23,407	1.01%	-57%
Information IOT	\$2,947	0.02%	\$ 1,375	0.06%	114%
Cable & Wire	\$121,361	0.72%	\$ 184,444	7.98%	-34%
Total Plant Specific Expenses	\$209,160	1.25%	\$ 642,519	27.79%	-67%
<u>Plant Non-Specific Expenses</u>					
Other PP&E	\$1,320	0.01%	\$ -	0.00%	
Network Operations	\$58,591	0.35%	\$ 68,200	2.95%	-14%
Depreciation/Amort	\$1,412,312	97.03%	\$ 620,345	26.83%	128%
Marketing	\$15,572	0.09%	\$ 5,232	0.23%	198%
Customer Opr Service	\$106,450	0.63%	\$ 289,590	12.52%	-63%
Executive & Planning	\$6,026	0.04%	\$ 208,395	9.01%	-97%
General & Administration	\$94,397	0.56%	\$ 477,960	20.67%	-80%
Prov Uncollectibles	\$7,478	0.04%	\$ -	0.00%	
Total Plant Non-Specific Expenses	\$1,702,146	98.75%	\$ 1,669,722	72.21%	2%
Total Expense Less Depreciation	\$289,834	4.75%	\$ 1,049,377	45.38%	-72%
Total Operating Exp, Less Depr.	\$4,688,173	76.85%	\$ 1,691,896	73.17%	177%
Total Operating Expense	\$6,100,485	100.00%	\$ 2,312,241	100.00%	
Federal and State Taxes	\$692,643		not avail		
Return On Investment	\$1,257,981		not avail		
No. Lines	3,666		3,514		
Cost per Line	\$ 1,664		\$ 658		153%
Cost per Line, ess Depr.	\$ 1,279		\$ 481		166%

*Includes network and general support

Attachment 14